

**SUPPLEMENTARY INFORMATION:**

*Title:* Contributions of Motor Vehicles, Boats, and Airplanes.

*OMB Number:* 1545–1959.

*Project Number:* Form 1098–C.

*Abstract:* Section 884 of the American Jobs Creation Act of 2004 (Pub. L. 108–357) added paragraph 12 to section 170(f) for contributions of used motor vehicles, boats, and airplanes. Section 170(f)(12) requires that a donee organization provide an acknowledgement to the donor of this type of property and is required to file the same information to the Internal Revenue Service.

Form 1098–C is used to report charitable contributions of motor vehicles, boats, and airplanes after December 31, 2004.

*Current Actions:* There are no changes being made to this form at this time. However, changes to the estimated number of responses will increase the burden by 1,302 hours. This request is being submitted for renewal purposes.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Businesses or other for-profits, Individuals or households, Farms, or Not-for-profit institutions.

*Estimated Number of Respondents:* 110,400.

*Estimated Time per Respondent:* 18 min.

*Estimated Total Annual Burden Hours:* 34,224.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 21, 2022.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2022–06328 Filed 3–24–22; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

**Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Guidance Regarding the Transition Tax Under Section 965.**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the guidance regarding the transition tax under section 965.

**DATES:** Written comments should be received on or before May 24, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Please include, “OMB Number: 1545–2280—Public Comment Request Notice” in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317–5746, at Internal Revenue

Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Guidance Regarding the Transition Tax Under Section 965 and Related Provisions.

*OMB Number:* 1545–2280.

*Project Number:* TD 9846.

*Abstract:* The Tax Cuts and Jobs Act, Section 14103 (Pub. L. 115–97), provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, amended section 965 of the Internal Revenue Code. Because of the amendment, certain taxpayers are required to include in income an amount based on the accumulated post-1986 deferred foreign income of certain corporations that they own either directly or indirectly through other entities. This collection covers the guidance regarding the transition tax under section 965. The regulations affect United States persons with direct or indirect ownership interests in certain foreign corporations.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, Individuals, or households.

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 5 hrs.

*Estimated Total Annual Burden Hours:* 500,000.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 21, 2022.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2022-06329 Filed 3-24-22; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0004]

### Agency Information Collection Activity: Application for Dependency and Indemnity Compensation, Survivors Pension and Accrued Benefits by a Surviving Spouse or Child (Including Death Compensation if Available); Application for Dependency and Indemnity Compensation by a Surviving Spouse or Child—In-Service Death Only; Application for DIC, Survivors Pension, and/or Accrued Benefits

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 24, 2022.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of

Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0004" in any correspondence. During the comment period, comments may be viewed online through FDMS.

#### FOR FURTHER INFORMATION CONTACT:

Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 1717 H Street NW, Washington, DC 20006, (202) 266-4688 or email [maribel.aponte@va.gov](mailto:maribel.aponte@va.gov). Please refer to "OMB Control No. 2900-0004" in any correspondence.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

**Authority:** Title 38 U.S.C. 1151; 1310; 1541; 1542; 5101(a); and 5121.

**Title:**

VA Form no.	Title
21P-534 .....	Application for Dependency and Indemnity Compensation, Survivors Pension and Accrued Benefits by a Surviving Spouse or Child (Including Death Compensation if Available).
21P-534a .....	Application for Dependency and Indemnity Compensation by a Surviving Spouse or Child—In-Service Death Only.
21P-534EZ .....	Application for DIC, Survivors Pension, and/or Accrued Benefits.

**OMB Control Number:** 2900-0004.

**Type of Review:** Revision of a currently approved collection.

**Abstract:** The VA Form 21P-534 is used to gather the necessary information to determine the eligibility of surviving spouses and children for dependency and indemnity compensation (DIC), death pension, accrued benefits, and death compensation. VA Form 21P-534a is an abbreviated application for DIC that is used only by surviving spouses and children of veterans who died while on active duty service. The

VA Form 21P-534EZ is used for the Fully Developed Claims (FDC) program for pension claims, DIC and accrued claims.

VA Form 21P-534EZ has been updated, to include:

- Removed all Parent's DIC questions from the form as this will be covered under the VA Form 21-535, *Application for Dependency and Indemnity Compensation by Parent(s) (Including Accrued Benefits and Death Compensation When Applicable)*.
- Updated instructions.

- Added an optional use Survivors Benefits Application Checklist for applicant's benefit to assist in organizing submission of claim.

- Separated Section I and II to include Veteran's Identification Information/Claimant's Identification Information.

- Removed questions—How many times veteran married?/How many times claimant married? as regulations allow.

- Removed mailing address of nursing home or facility from Section